

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 11/14/12

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LISBON

2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	605	293	898	439	1,337
10	ATTENDING PUPILS (OCTOBER 2011)	631	280	911	427	1,338
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	618.0	286.5	904.5 (68%)	433.0 (32%)	1,337.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	36.4 (17:1)	17.9 (16:1)	28.9 (15:1)	=	83.2	/	82.0	=	1.01	X	4076,628	=	2799,828	1317,566
B.	GUIDANCE	1.8 (350:1)	0.8 (350:1)	1.7 (250:1)	=	4.3	/	3.0	=	1.43	X	175,829	=	170,976	80,459
C.	LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.7	/	1.0	=	1.70	X	44,522	=	51,467	24,220
D.	HEALTH	0.8 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.7	/	3.0	=	.57	X	136,071	=	52,741	24,819
E.	EDUCATION TECHS	6.2 (100:1)	2.9 (100:1)	1.7 (250:1)	=	10.8	/	9.5	=	1.14	X	179,532	=	139,173	65,493
F.	LIBRARY TECHS	1.2 (500:1)	0.6 (500:1)	0.9 (500:1)	=	2.7	/	2.0	=	1.35	X	41,027	=	37,662	17,724
G.	CLERICAL	3.1 (200:1)	1.4 (200:1)	2.2 (200:1)	=	6.7	/	7.0	=	.96	X	219,344	=	143,188	67,382
H.	SCHOOL ADMIN.	2.0 (305:1)	0.9 (305:1)	1.4 (315:1)	=	4.3	/	5.0	=	.86	X	391,100	=	228,715	107,631

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		33,467	16,021
B.	Supplies and Equipment	346	478		312,957	206,974
C.	Professional Development	59	59		53,366	25,547
D.	Instructional Leadership Support	24	24		21,708	10,392
E.	Co- and Extra-Curricular Student	34	114		30,753	49,362
F.	System Administration/Support	220	220		198,990	95,260
G.	Operations & Maintenance	1,013	1,204		916,259	521,332

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	584,252	274,942
B.	Education & Library Technicians	36.00%	63,661	29,958
C.	Clerical	29.00%	41,525	19,541
D.	School Administrators	14.00%	32,020	15,068

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-73,144	-34,426
16	Adjustment for Title I Revenues	-157,285	-74,016

17	TOTALS	5682,278	2861,248
18	E.P.S. RATES	6,282	6,608

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          889.0          411.0          1,300.0
      OCTOBER 2009         890.0          394.0          1,284.0
      APRIL 2010           880.0          390.0          1,270.0
      OCTOBER 2010         899.0          437.0          1,336.0
      APRIL 2011           899.0          432.0          1,331.0
      OCTOBER 2011         914.0          421.0          1,335.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
                                YEAR PUPILS    ENROLL. ADJ X    EPS RATES
      K-8 PUPILS                906.5 +      0.00    X      6,282.00    =    5,694,633.00
      9-12 PUPILS                426.5 +      0.00    X      6,608.00    =    2,818,312.00
      ADULT EDUC. COURSES AT .1    11.8          X      6,608.00    =    77,974.40
      K-8 EQUIV. INSTR. PUPILS     0.250          X      6,282.00    =    1,570.50
      9-12 EQUIV. INSTR. PUPILS     2.875          X      6,608.00    =    18,998.00

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .4726    428.4    X .15    X      6,282.00    =    403,681.32
      9-12 DISADVANTAGED @ .4726    201.6    X .15    X      6,608.00    =    199,825.92
      K-8 LIMITED ENGLISH PROF.      4.0    X .700    X      6,282.00    =    17,589.60
      9-12 LIMITED ENGLISH PROF.      4.0    X .700    X      6,608.00    =    18,502.40

TARGETED FUNDS                PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT        906.5          X      43.00    =    38,979.50
      9-12 STUDENT ASSESSMENT        426.5          X      43.00    =    18,339.50
      K-8 TECHNOLOGY RESOURCES        906.5          X      98.00    =    88,837.00
      9-12 TECHNOLOGY RESOURCES        426.5          X      296.00    =    126,244.00
      K-2 PUPILS                    332.5    X .10    X      6,282.00    =    208,876.50

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT                                =    0.00
      9-12 SMALL SCHOOL ADJUSTMENT                                =    0.00

OPERATING ALLOCATION                                9,732,363.64
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %    9,440,392.73

30  ADJUSTED TOTAL OPERATING ALLOCATION                                9,440,392.73

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	151,353.00	X	101.10%	=	153,017.88
32	SPECIAL EDUCATION - EPS ALLOCATION					1,717,088.96
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					565,189.38
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,435,296.22
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,875,688.95

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LISBON				
	11/01/12	NEW ELEM SCHOOL	611,880.00	150,860.83	762,740.83
	05/01/13	NEW ELEM SCHOOL	0.00	161,432.38	161,432.38
42	TOTAL PRINCIPAL & INTEREST		611,880.00	312,293.21	924,173.21
43	APPROVED LEASES FOR 2011-12 - LISBON				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - LISBON				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - LISBON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				924,173.21
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,799,862.16

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	
LISBON	1,333.0	100.00%	12,799,862.16		0.00		12,799,862.16	
TOTAL	1,333.0						12,799,862.16	
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			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
LISBON			593,950,000	7.690	4,567,475.50		12,799,862.16	4,567,475.50 100.00% 7.69M
TOTAL			593,950,000		4,567,475.50		12,799,862.16	4,567,475.50 100.00% 7.69M
					TOTAL ALLOCATION		LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					12,799,862.16	4,567,475.50	8,232,386.66
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					12,799,862.16	4,567,475.50	8,232,386.66
51	PLUS AUDIT ADJUSTMENTS							0.00
52	LESS AUDIT ADJUSTMENTS							0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00
59D	BUS REFURBISHING ADJUSTMENT							0.00
59E	LESS MAINECARE SEED - PRIVATE							15,189.34
59E	LESS MAINECARE SEED - PUBLIC							0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N							8,217,197.32
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % =	35.68%	STATE SHARE % = 64.32%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % =	35.80%	STATE SHARE % = 64.20%
63	FYI: 100% E.P.S. TOTAL ALLOCATION					13,091,833.07		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	607,752.00	609,017.78	0.00	0.00
August	607,752.00	609,017.78	0.00	0.00
September	607,752.00	609,017.78	0.00	0.00
October	607,752.00	609,017.79	0.00	0.00
November	607,752.00	0.00	762,740.83	762,740.83
December	607,752.00	0.00	0.00	0.00
January	607,752.00	0.00	0.00	0.00
February	607,752.00	0.00	0.00	0.00
March	607,752.00	0.00	0.00	0.00
April	607,752.00	0.00	0.00	0.00
May	607,752.00	0.00	161,432.38	0.00
June	607,752.11	0.00	0.00	0.00
Total	7,293,024.11	2,436,071.13	924,173.21	762,740.83